## TREASURY APPROPRIATIONS/Tax Code Termination

SUBJECT: Treasury, Postal Service, and General Government Appropriations Bill for fiscal year 1999 . . . S. 2312. Hutchinson motion to waive section 202(b) of H.Con. Res. 67 (the Budget Resolution for fiscal year 1996)

for the consideration of the Hutchinson/Brownback amendment No. 3249.

## **ACTION: MOTION REJECTED, 49-49**

SYNOPSIS: As reported, S. 2312, the Treasury, Postal Service, and General Government Appropriations Bill for fiscal year 1999, will provide \$29.924 billion in new budget authority (BA) for the Department of the Treasury, Postal Service, Executive Office of the President, and various independent agencies. This amount is \$4.598 billion more than provided in fiscal year (FY) 1998, and is \$3.095 billion more than re

(See other side)

<b>YEAS</b> (49)			NAYS (49)			NOT VOTING (2)	
· <b>r</b>		Democrats	Republicans	<b>Democrats</b> (42 or 95%)		Republicans	Democrats
(47 or 87%) (2 or		(2 or 5%)	(7 or 13%)			(1)	(1)
Abraham Allard Ashcroft Bennett Bennett Bond Brownback Burns Campbell Coats Collins Coverdell Craig D'Amato DeWine Domenici Enzi Faircloth Frist Gorton Gramm Grams Gregg Hatch Hutchinson	Hutchison Inhofe Jeffords Kempthorne Kyl Lott Lugar Mack McCain McConnell Murkowski Nickles Santorum Sessions Shelby Smith, Bob Smith, Gordon Snowe Specter Thomas Thompson Thurmond Warner	Moseley-Braun Reid	Chafee Cochran Grassley Hagel Roberts Roth Stevens	Akaka Baucus Biden Bingaman Boxer Breaux Bryan Bumpers Byrd Cleland Conrad Daschle Dodd Dorgan Durbin Feingold Feinstein Ford Glenn Graham Hollings	Inouye Johnson Kennedy Kerrey Kerry Kohl Landrieu Lautenberg Leahy Levin Lieberman Mikulski Moynihan Murray Reed Robb Rockefeller Sarbanes Torricelli Wellstone Wyden	EXPLANAT 1—Official F 2—Necessar 3—Illness 4—Other  SYMBOLS: AY—Annou AN—Annou PY—Paired PN—Paired	nced Yea nced Nay Yea

VOTE NO. 241 JULY 28, 1998

amendment thus fell.

## **Those favoring** the motion to waive contended:

Each year, Americans spend over 5.4 billion hours trying to figure out how much they owe in taxes. More time is spent trying to comply with the tax laws than is spent producing all of the cars, trucks, and planes in this country. The cost of trying to comply for individuals and businesses, by some estimates, is more than \$225 billion annually. Each year, the Internal Revenue Service (IRS) spends \$8 billion to enforce those tax laws, yet even it cannot figure out exactly what those laws are. In approximately one-fourth of all calls for assistance, it gives wrong answers. Professional tax preparers are no better. Money magazine asked a number of such tax professionals to prepare a tax return. They were each given exactly the same basic information for a family's tax return. Those professionals turned in 45 different answers as to what that family's tax liability was. Every year, 6.4 million Americans show up at IRS customer service centers, and, according to the General Accounting Office, over 6 million of them are just seeking answers to tax questions. Additionally, approximately 100 million calls are made to IRS hotlines.

Since the creation of the income tax in 1913, an average of 100 pages per year have been added to the Tax Code. Currently, the code is a 10,000-plus page monster with millions of words of accompanying regulatory language to explain it. Many of the provisions that have been added to it over the years are obscure items that have been snuck in to benefit special interests; others have been put in as honest reform efforts. Even when changes are made to give huge tax relief, such as the Taxpayer Relief Act from last Congress, the result has been more complexit